

**UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF PENNSYLVANIA**

SCHILS AMERICA ACQUISITION
CORPORATION,

Plaintiff,

v.

SCHILS BV; SCHILS OVERSEAS BV;
AABEL DAIRY PRODUCTS BV; USA
LIVESTOCK ENTERPRISES, INC.;
ARMAND MENNEN; HUBERT J.M.F.
GILLESSEN; YOUNG AND PANICCIA;
ALFRED PANICCIA, JR.; JOHN W.
YOUNG; STEPHANIE P. BECK; MARK H.
YOUNG; PANICCIA & BECK, LLP; and
PIAKER & LYONS, P.C.,

Defendants.

Case No. 3:05-cv-00588-RPC

CERTIFICATE OF MERIT AS TO PANICCIA & BECK, LLP

I, JERROLD S. KULBACK, certify that:

“ an appropriate licensed professional has supplied a written statement to the undersigned that there is a basis to conclude that the care, skill or knowledge exercised or exhibited by this defendant in the treatment, practice or work that is the subject of the complaint, fell outside acceptable professional standards and that such conduct was a cause in bringing about the harm;

OR

the claim that this defendant deviated from an acceptable professional standard is based solely on allegations that other licensed professionals for whom this defendant is responsible deviated from an acceptable professional standard and an appropriate licensed professional has supplied a written statement to the undersigned that there is a basis to conclude that the care, skill or knowledge exercised or exhibited by the other licensed professionals in the treatment, practice or work that is the subject of the complaint, fell outside acceptable professional standards and that such conduct was a cause in bringing about the harm;

OR

“ expert testimony of an appropriate licensed professional is unnecessary for prosecution of the claim against this defendant.

Dated: April 11, 2005

/s/ Jerrold S. Kulback
JERROLD S. KULBACK